

## ABSTRACT OF THE DISCLOSURE

A method of fabricating a semiconductor device in accordance with the present invention relates to a method of fabricating a semiconductor device including a memory region and a logic circuit region having a peripheral circuit, the method including the steps of: patterning a predetermined region formed of a stopper layer and a first conductive layer within the memory region, without patterning the logic circuit region; forming control gates in the form of side walls over both side surfaces of the first conductive layer within at least the memory region, with an ONO film interposed in between; forming first side wall dielectric layers on upper portions of the control gates; forming a gate electrode for a MOS transistor by patterning the first conductive layer within the logic circuit region; and forming a second side wall dielectric layer over the gate electrode and the side surfaces of the control gates and the first side wall dielectric layers.

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